



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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REPEALED 9/14/2001

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CATALOGUES PURCHASED WITHIN THE STATE FOR DISTRIBUTION WITHOUT

Issued July 1, 1966

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Are catalogues and price lists purchased from a local printer and distributed out of state exempt from the Sales Tax?

Taxpayer purchases catalogues and price lists from local printers taking delivery in this state. These articles are later distributed without charge to taxpayer's distributors and dealers both within and without the state.

The Sales Tax under RCW 82.08.020 is imposed on all retail sales made within the state. Rule 103 provides that a sale takes place in Washington "when the goods are sold or delivered to the buyer in this state."

The Commission held that the Retail Sales Tax applies to all sales by local vendors making delivery to consumers in Washington. The tax is on the transaction, and the subsequent use, whether within or without the state, is irrelevant

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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